

## RULE

### Department of Revenue and Taxation Office of the Secretary

#### Signature Alternatives-Electronic Filings (LAC 61:I.4905)

Under the authority of R.S. 47:1520 and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue and Taxation, Office of the Secretary, has adopted LAC 61:I.4905 to provide for a signature alternative for tax returns filed electronically.

The department is in the process of implementing several electronic filing programs. Tax return information is transmitted electronically, which eliminates the need for paper returns and the accompanying manual processing. Many of the department's tax statutes require that the tax returns have a written signature or declaration. This rule provides for an alternative to the signature/written declaration requirement for tax returns filed electronically or through other alternative nonpaper means.

#### **Title 61**

#### **REVENUE AND TAXATION**

#### **Part I. Taxes Collected and Administered by the Secretary of Revenue and Taxation**

#### **Chapter 49. Tax Collection**

#### **§4905. Signature Alternatives; Electronic Filings**

A. As authorized by R.S. 47:1520, the following alternate methods for signing, subscribing, or verifying tax returns, statements, or other documents filed by electronic means are allowed and shall have the same validity and consequence as the actual signature and/or written declaration.

B. Electronic Filing. The following alternatives, as determined by the secretary, are allowed for submitting a written signature/declaration for tax returns transmitted electronically by the taxpayer or the taxpayer's agent:

1. the taxpayer's signature document maintained by the electronic filer on file and secure for a period of three years from December 31 of the year in which the taxes were due;
2. the taxpayer's signature on a trading partner agreement with the department; or
3. an electronic signature as determined by the secretary.

C. Telefiling. For tax returns filed by the taxpayer using a touch-tone telephone to transmit return information, a voice recording of the taxpayer, and spouse for married taxpayers filing joint returns, will serve as a signature alternative. The voice recording will be maintained by the department for a period of three years from December 31 of the year in which the taxes were due.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1520.

HISTORICAL NOTE: Promulgated by the Department of Revenue and Taxation, Office of the Secretary, LR 22:35 (January 1996).

Ben Morrison  
Secretary